

March 24, 2014

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UTILITIES COMMISSIO

Jean D. Jewell, Commission Secretary Idaho Public Utilities Commission PO Box 83720 Boise, ID 83720-0074

CDX-T-13-01

Re:

Idaho Broadband Equipment Investment Tax Credit

Cox Communications, Inc. Federal EIN: 95-2755479

Dear Ms. Jewell:

In a letter dated November 25, 2013 (see attached copy), Cox Communications, Inc. requested qualification for certain equipment that it thought was eligible for the Idaho Broadband Equipment Investment Tax Credit.

Upon discussion with Ms. Grace Seaman, it appears that some of the equipment that Cox Communications, Inc. thought was eligible for the credit, may not be eligible.

Accordingly, this letter serves as Cox Communications, Inc.'s withdrawal of its application for approval from the PUC.

If you need any further information, please contact me at 678-645-0352.

Sincerely,

Jeffrey A Langer

Tax Manager

**Enclosures**